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DEPARIMENT OF WATER RESOURCES

Law Offices

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December 13, 2005

Idaho Department of Water Resources Attn: Karl Dreher P.O. Box 83720 Boise, Idaho 83720-0098

Re:

Proposed Creation of Water District 110

Dear Director Dreher:

This firm represents many of the ground water users which are primarily located outside of Water District 31, but are within the proposed Water Administrative District 110 boundaries. Although I was not personally present at the meeting which occurred on December 5, 2005, I understand that it went well. I also understand that you desired a written response as to the proposed boundaries by December 15, 2005.

Therefore, on behalf of my clients, we initially want to thank the Department and you for your efforts to make the creation of Water District 110 as smooth as possible. For the record, I have been informed by the representatives of my numerous clients located within the proposed 110 area, that they agree upon the boundaries proposed for 110. However, we also want the record clear that nothing in this letter should be construed as an admission by the groundwater users within the proposed 110 boundary that their groundwater sources are hydraulically connected to the Snake River.

Sincerely yours.

Jerry R. Rigby

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cc: Kirk Jacobs F:\WP6\SB\UPPERVAL.LT4